

Department of Revenue Periodic Rule Review
July 1, 2017 - June 30, 2018

CURRENT RULES	DATE OF ADOPTION OR LAST AMENDMENT	Is this rule necessary	Is rule obsolete?	Does this rule overlap, duplicate or conflict with other rules?	Can a less restrictive rule accomplish the same purpose?)	Can rule be modified to reduce regulatory burden or eliminate paperwork?	Does the rule properly incorporate material by reference	For rules affecting small business: Does the public purpose or interest for adopting justify continued existence of rule?	Appendix included? (For rules receiving public comment)	COMMENTS
Title 12										
Division 10 - Director of Revenue										
Chapter 1 - Organization of Department of Revenue										
12 CSR 10-1.010 Organizational Structure	1/10/1976	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-1.020 Letter Rulings	5/30/2006	Yes	No	No	No	No	N/A	Yes		No change
Chapter 2 - Income Tax										
12 CSR 10-2.010 Capital Gain (Loss) Allocation Between Spouses	2/8/1974	Yes	No	No	No	No	Yes	Yes		Amendment in Process
12 CSR 10-2.015 Employers' Withholding of Tax	10/30/2002	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-2.016 Quarter-Monthly Period Reporting & Remitting Withholding Tax	8/30/1998	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-2.017 Transient Employer Financial Assurance Instrument for Employer's Withholding Tax	2/26/1995	Yes	No	No	No	No	Yes	Yes		No change
12 CSR 10-2.020 Differences in Basis on December 31, 1972	3/25/1974	No	Yes	No	No	No	Yes	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-2.025 Adjustment to Avoid Double Taxation	3/25/1974	No	Yes	No	No	No	Yes	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-2.030 Subsequent Change of Accounting Period	3/18/1974	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.035 Conformity of Missouri With Federal Accounting Methods	3/18/1974	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.045 Missouri Consolidated Income Tax Returns	6/30/2010	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-2.050 Elective Division of Income	2/14/1991	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.052 Optional Single Sales Factor	3/30/2014	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-2.067 Failure to Pay Estimated Tax for Tax Years Ending after 12/31/1983	12/30/1983	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-2.070 Interest on Overpayments	1/2/1976	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-2.075 Multistate Allocation and Apportionment	10/8/1986	Yes	No	No	No	No	Yes	Yes		No change
12 CSR 10-2.080 Domestic International Sales Corporations	10/11/1976	Yes	No	No	No	No	Yes	Yes		Plan to Amend
12 CSR 10-2.085 Credit for New or Expanded Business Facility	6/13/1985	Yes	No	No	No	No	Yes	Yes		Plan to Amend
12 CSR 10-2.090 Computation of Federal Income Tax Deduction for Consolidated Groups	12/13/1984	Yes	No	No	No	No	Yes	Yes		Plan to Amend
12 CSR 10-2.105 Report of Changes in Federal Income Tax Return	4/30/1998	Yes	No	No	No	No	Yes	Yes		No change
12 CSR 10-2.120 Information at Source Reporting Requirements	6/13/1985	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-2.125 Cultural Contributions	6/13/1985	Yes	No	No	No	No	Yes	Yes		No change
12 CSR 10-2.130 Allocation of Taxable Social Security Benefits Between Spouses	6/13/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.135 Frivolous Returns	11/28/1986	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.140 Partnership Filing Requirements	12/26/1985	Yes	No	No	No	No	Yes	Yes		Plan to Amend
12 CSR 10-2.150 Tax Exempt Status of United States Government-Related Obligations	7/7/1993	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-2.155 Regulated Investment Companies	7/8/1993	Yes	No	No	No	No	Yes	Yes		No change
12 CSR 10-2.160 State Income Tax Deduction Add-Back	11/8/1993	Yes	No	No	No	No	Yes	Yes		No change
12 CSR 10-2.165 Net Operating Losses	7/30/2002	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.180 Public Law 86-272 Immunity	7/30/1994	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.190 Partners and S Corporation Shareholders Composite Individual	6/30/1998	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.200 Trucking Companies	5/11/1989	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.205 Railroads	5/11/1989	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.210 Airlines	5/11/1989	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.220 Taxation of Nonresident Members of Professional Athletic	10/30/1989	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.225 Withholding of Tax by Nonresident Professional Athletic Teams	2/26/1995	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.226 Withholding of Tax by Nonresident Professional Entertainers	7/30/1999	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-2.230 Construction Contractors	4/29/1991	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.240 Determination of Timeliness	3/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-2.250 Reciprocal Agreements with Other States for Tax Refund Offsets	6/10/2010	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.705 Filing Corporation Tax Returns	7/30/1995	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-2.710 Net Operating Losses on Individual Income Tax Returns	5/30/1996	Yes	No	No	No	No	N/A	Yes		Plan to Amend

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12 CSR 10-2.720 Reporting Requirements for Individual Medical Accounts	7/30/1996	Yes	No	No	No	No	Yes	Yes		No change
12 CSR 10-2.730 Expenses Related to Production of Tax Exempt Interest Income	3/30/1997	Yes	No	No	No	No	N/A	Yes		No change
Chapter 3 - State Sales Tax										
12 CSR 10-3.002 Rules	8/6/1980	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.017 Ticket Sales	2/11/1985	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.018 Truckers Engaged in Retail Business	1/1/1981	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.050 Drinks and Beverages	10/11/1984	Yes	No	Yes	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.142 Trading Stamps	1/1/1981	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.168 Documentation Required	1/1/1981	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.182 Excursions	3/30/1976	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.188 Telephone Service	8/9/1993	No	Yes	Yes	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.252 Hunting and Fishing Licenses	3/30/1976	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-3.272 Motor Fuel and Other Fuels	2/24/1986	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.368 Air Pollution Equipment	1/1/1981	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.370 Water Pollution	1/1/1981	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.404 Cafeterias and Dining Halls	1/1/1981	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.414 Yearbook Sales	1/1/1981	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.552 Protest Payments	1/12/1985	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.554 Filing Protest Payment Returns	1/1/1981	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.570 Audit Facilities	3/30/1976	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.572 Out-of-State Companies	3/30/1976	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.574 Recordkeeping Requirements for Microfilm and Data Processing Systems	1/14/1988	No	Yes	No	No	No	Yes	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.578 Income Tax Returns May be Used	9/7/1984	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-3.579 Estoppel Rule	1/12/1985	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.614 Theaters—Criteria for Exemption	1/12/1985	No	Yes	No	No	No	Yes	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.846 Taxability of Sales Made at Fund-Raising Events Conducted by Clubs and Organizations Not Otherwise Exempt From Sales Taxation	4/28/1988	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.854 Applicability of Sales Tax to the Sale of Special Fuel	1/27/1989	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.858 Purchases by State Senators or Representatives	5/11/1989	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.872 Sales of Newspapers and Other Publications	5/11/1990	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.874 Questions and Answers on Taxation of Newspapers	5/11/1990	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-3.876 Taxation of Sod Businesses	12/31/1990	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-3.880 Sales of Postage Stamps	3/14/1991	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
Chapter 4 - State Use Tax										
12 CSR 10-4.005 Purchaser Includes	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-4.010 Purchaser's Responsibilities	1/27/1989	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.015 Sale Consummation	11/7/1975	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-4.020 Delivery	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.035 Consideration Other Than Money	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.045 Cancelled Sales	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.050 Cost of Doing Business	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.055 Regulations Under Section 144.020, RSMo	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.060 Vendor Includes	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.080 Sales to National Banks and Other Financial Institutions	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.085 Liability of Out-of-State Vendors	9/11/1989	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-4.090 Regulations Under Subdivisions (2) and (3) of Sections 144.030 and 144.040, RSMo	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.095 Motor Vehicle Purchased	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.100 Tax Paid to Another State	2/11/1985	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-4.105 Resale	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.110 Personal Effects	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.115 Documentation Required	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.120 Presumption	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.127 Vendors Use Tax vs. Consumers Use Tax	2/26/1995	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.130 Separately Stating	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.135 Vendor to File Collection Suit	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-4.140 Exemption Certificates	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.150 Limitation on Assessment	2/24/1986	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.155 Vendor's Responsibility	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.160 Effect of Saturday, Sunday or Holiday on Payment Due	11/7/1975	Yes	No	No	No	No	N/A	Yes		Amend
12 CSR 10-4.170 Aggregate Amount Defined	11/7/1975	Yes	No	No	No	No	N/A	Yes		Amend
12 CSR 10-4.175 Amended Returns	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.180 Filing Final Return	11/7/1975	Yes	No	No	No	No	N/A	Yes		Amend
12 CSR 10-4.185 Filing Returns When No Liability Exists	11/7/1975	Yes	No	No	No	No	N/A	Yes		Amend
12 CSR 10-4.190 Payment of Tax	2/24/1986	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.200 Filing of Returns and Payment of Tax	3/24/1986	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.205 Jeopardy Assessment	11/7/1975	No	Yes	No	No	No	N/A	Yes		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-4.210 Assignments and Bankruptcies	11/7/1975	No	Yes	No	No	No	Yes	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.215 Estimated Assessment	1/12/1985	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.220 Calendar Month Defined	4/25/1986	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.230 Protest Payment	11/7/1975	Yes	No	No	No	No	Yes	Yes		Plan to Amend
12 CSR 10-4.240 Administrative and Judicial Review	7/30/1996	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.245 Interest Payment	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.250 Liens	1/12/1985	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.280 Filing Protest Payment Returns	1/10/1976	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-4.290 Intent of Rules	11/7/1975	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.300 No Waiver of Tax	1/10/1976	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-4.305 Collection Allowance	1/12/1985	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.310 Timely Filing	11/7/1975	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-4.320 Sales Tax Rules Apply	1/10/1976	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-4.600 Return Required	1/12/1985	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-4.610 Annual Filing	1/12/1985	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-4.620 Aircraft	10/27/1988	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-4.622 Marketing Organizations Soliciting Sales Through Exempt Entity Fund-Raising Activities.	8/10/1989	Yes	No	No	No	No	N/A	Yes		Amend
12 CSR 10-4.626 Direct Pay Agreement	12/31/1990	No	Yes	No	No	No	N/A	No		Approved for rescission on this date January 23, 2018.
12 CSR 10-4.630 Basic Steelmaking Exemption Use Tax	6/10/1991	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
Chapter 5 - City Sales Tax, Transportation Sales Tax and Public Mass Transportation Tax CSR 10-5.005 to CSR 10-5.605 - All Rescinded										
Chapter 6 - Motor Vehicle Fuel Tax										
12 CSR 10-6.010 Revocation of Rulings	1/10/1976	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-6.020 Bonding Requirements	9/26/1986	Yes	No	No	No	No	N/A	Yes		Amend

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12 CSR 10-6.030 Motor Fuel Bond Trust Fund	5/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-6.100 Motor Fuel Tax Exemption for Operators of Public Mass Transportation Service	2/29/2008	Yes	No	No	No	No	N/A	Yes		No change
Chapter 7 - Special motor Fuel Use Tax										
12 CSR 10-7.010 Revocation of Private Rulings	7/27/1972	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.030 Record Keeping and Filing of Reports	1/26/1990	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.040 Single Trip Permits	7/27/1972	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.050 Lessors and Lessees of Motor Vehicles	7/27/1972	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.060 Verification of Fleet Mileage-Acceptable Source Documentation	12/11/1980	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.070 Use of Motor Fuel and Special Fuel in Same Vehicle	9/11/1982	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.100 Missouri Motor Fuel/Special Fuel Tax License	5/12/1983	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-7.130 Special Fuel-Powered 26,000 Lbs., 2-Axle Truck Exemption-Pickups and Moving Vehicles	9/11/1989	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.150 Methods for Determining Special Fuel Used in Power Takeoff Units	4/11/1986	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.160 Records	6/26/1986	No	Yes	No	No	No	Yes	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.190 Fuel Inspection Fee	9/29/1988	Yes	No	No	No	No		Yes		No change
12 CSR 10-7.200 Auxiliary Equipment Exemption	9/11/1989	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.230 Special Fuel Users Not Subject to Licensure in Their Base State	9/11/1989	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.240 Exemption Certificates	8/6/1992	Yes	No	No	No	No	Yes	Yes		Amend
12 CSR 10-7.270 Special Fuel Distributors	9/11/1989	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.280 Sale of Special Fuel to Dual Users	6/25/1992	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-7.300 Motor Fuel and Special Fuel Transporters	12/31/1990	Yes	No	No	No	No	N/A	Yes		Amend

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12 CSR 10-7.320 Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the Missouri Constitution as Referenced in Section 142.345, RSMo	7/8/1991	Yes	No	No	No	No	N/A	Yes		Amend
Chapter 8 - Inheritance and Estate Tax										
12 CSR 10-8.010 Definitions	1/10/1976	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-8.020 Property Subject to Tax	1/10/1976	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-8.030 Federal Death Tax Credit	1/10/1976	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-8.120 Notice of Intention to Transfer Assets	1/10/1976	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-8.160 Estate Tax Interest Rate	9/29/1988	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-8.170 Extension of Time to Pay Missouri Estate Tax	9/29/1988	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-8.180 Claims for Refund of Missouri Estate Taxes When Paid in Installations	8/27/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-8.190 Missouri Estate Tax Base	12/29/1988	Yes	No	No	No	No	N/A	Yes		No change
Chapter 9 - Corporation Franchise Tax										
12 CSR 10-9.100 Forms for Franchise Tax	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.110 Form: Request for Extension of Time to File	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.120 Form: Request for Franchise Tax Clearance	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-9.130 Form: Authorization for Release of Confidential Information	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.140 General	1/1/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-9.150 Definitions	1/1/2000	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-9.160 Exceptions	1/1/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-9.170 Tax Year	1/1/2000	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-9.180 Payment	1/1/2000	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-9.190 Information Confidential, Exceptions	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.200 Report, Contents, Date Due	1/1/2000	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-9.210 Extension of Time to File	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.220 Audits	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.230 Assessments	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.240 Final Determinations, Hearings	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.250 Review by the Administrative Hearing Commission	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018

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12 CSR 10-9.260 Overpayments	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.270 Amended Reports	1/1/2000	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-9.280 Limitations on Collection of Tax, Refunds	1/1/2000	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-9.290 Compliance with the American with Disabilities Act	1/1/2000	Yes	No	No	No	No	N/A	Yes		No change
Chapter 10 - Financial Institutions										
12 CSR 10-10.010 Sales Tax/Bank Tax Credit	8/11/1983	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-10.020 Allocation of Bank Tax	2/11/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.030 Statute of Limitations for Bank Tax	10/11/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.040 Statute of Limitations for Credit Union and Savings and Loan Association Tax	10/11/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.050 Statute of Limitations for Credit Institutions Tax	10/11/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.060 Multiple Assessments of Credit Unions and Savings and Loan Associations for a Single Year	12/26/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.070 Extension of Time to File Credit Unions and Savings and Loan Associations Tax Returns	12/26/1985	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-10.080 Multiple Assessments of Credit Institutions for a Single Year	12/26/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.090 Extension of Time to File Credit Institutions Tax Returns	12/26/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.100 Multiple Assessments of Banking Institutions for a Single Year	12/26/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.110 Extension of Time to File Bank Tax Returns	12/26/1985	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.120 Delinquent Interest Rate for Insurance Premium and Retaliatory Taxes	1/26/1986	Yes	No	No	No	No	N/A	Yes		Amendment in Process
12 CSR 10-10.125 Income Period	8/13/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.130 Bank Franchise Tax	5/26/1988	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-10.135 Federal Income Tax Deduction	8/13/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.140 Interest, Additions to Tax and Penalty	8/13/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.145 Refund of Overpayment of Bank Tax—Refund From Other County	9/6/1992	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.150 Tax Credits on Bank Tax Return	5/28/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.155 Bank Tax/Sales Tax Credit	8/13/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.160 Neighborhood Assistance Credit (NAC)	7/8/1991	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.165 Method of Computing Federal Income Tax Deduction for Credit Institutions	4/11/1988	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.170 Method of Computing Federal Income Tax Deduction for Credit Unions and Savings and Loan Associations	4/11/1988	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-10.175 Personal Property Tax Credits—Definition, Calculation and Refund Agreement	6/11/1989	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-10.180 Interest Earned by Banking Institutions From the Resolution Funding Corporation and the Financial Corporation	9/6/1992	Yes	No	No	No	No	N/A	Yes		No change
Chapter 11 - County Sales Tax - ALL RESCINDED										
Chapter 12 - Bingo Tax - ALL RESCINDED										
Chapter 16 - Cigarette Tax										
12 CSR 10-16.040 Tax Evidenced by Stamps	1/1/1997	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.060 Sample Cigarettes	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.070 Discount Allowed	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.090 Purchase on Deferred Payment Basis	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.100 Payment on Deferred Payment Basis	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.110 Unsaleable Packages of Cigarettes	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.120 Missouri Cigarette Wholesaler's License	6/11/1983	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.130 Record Keeping Requirements	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.140 Common Carriers, Bonded Warehousemen and Bailees	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-16.150 Possession of Unstamped Cigarettes	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-16.170 Adjustments to the Distribution of St. Louis County Cigarette Tax Funds Pursuant to the Federal Decennial Census	4/30/2006	Yes	No	No	No	No	N/A	Yes		No change
Chapter 22 - Senior Citizens Tax Relief - ALL RESCINDED										
Chapter 23 - Motor Vehicle										
12 CSR 10-23.100 Special License Plates	4/30/2009	Yes	No	No	Yes	No	N/A	Yes		Amendment in Process
12 CSR 10-23.130 Legal Name on Title Application	5/11/1984	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.140 Motor Vehicle Title Services	1/12/1985	No	Yes	Yes	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.150 Administrative Hearing Held Pursuant to Section 301.119, RSMo	1/12/1985	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.160 Good Moral Character of Motor Vehicle Dealers, Manufacturers, Boat Dealers, Salvage Dealers and Title Service Agents	8/25/1986	Yes	No	No	Yes	Yes	N/A	Yes		Plan to Amend
12 CSR 10-23.180 Replacement Vehicle Identification Plates	12/28/1985	No	Yes	Yes	Yes	Yes	Yes	No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-23.185 Obscene License Plates	5/14/1992	Yes	No	No	Yes	Yes	Yes	Yes		Amend
12 CSR 10-23.210 Congressional Medal of Honor License Plates	2/28/1987	Yes	No	Yes	Yes	No	N/A	Yes		Amend
12 CSR 10-23.230 Legal Sale of Motor Vehicle or Trailer	6/10/1991	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.250 Registration and Classification of Commercial Motor Vehicles	31591	No	Yes	No	Yes	No	N/A	Yes		Recession Effective 6/30/2018
12 CSR 10-23.255 Issuance of New and Replacement Vehicle Identification Numbers	39202	No	Yes	No	Yes	No	N/A	No		Recession 30 Day Comment Period Ends 7/15/2018

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12 CSR 10-23.260 Inspection of Foreign Motor Vehicles Prior to Titling	7/11/1986	Yes	No	No	Yes	Yes	N/A	Yes		Amendment in Process
12 CSR 10-23.265 Statements of Non-Interest	12/30/1999	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.270 Watercraft and Outboard Motor Identification Numbers	4/30/2007	No	Yes	No	Yes	No	N/A	No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-23.275 Recognition of Nonresident Disabled Person Windshield Placards	5/30/2002	No	Yes	No	Yes	No	Yes	No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-23.280 Replacement of Multiyear License Plates	8/11/1986	Yes	No	No	Yes	Yes	N/A	Yes		Amendment in Process
12 CSR 10-23.290 Use of License Plates After Name Change	8/11/1986	No	Yes	No	Yes	No	N/A	No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-23.295 Witnessing Proof of Federal Heavy Vehicle Use Tax Payment or Exemption	11/30/2007	Yes	No	No	Yes	Yes	N/A	Yes		No change
12 CSR 10-23.300 Use of Local Commercial Motor Vehicle License Plates for Farm or for Farming Transportation Operations	12/30/2003	No	Yes	No	Yes	Yes	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.305 No-Fee Transactions	9/26/1986	Yes	No	No	Yes	Yes	N/A	Yes		Plan to Amend
12 CSR 10-23.310 Issuance of Special Fuel Decals	1/13/1992	Yes	No	Yes	Yes	Yes	N/A	Yes		Plan to Amend
12 CSR 10-23.315 Motorized Bicycles	2/25/1990	No	No	Yes	Yes	Yes	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.320 Assessment of Motor Vehicle and Trailer License Plate Transfer Fee	11/28/1986	Yes	No	No	Yes	Yes	N/A	Yes		No change

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12 CSR 10-23.325 Transfer of Passenger Vehicle License Plates From One Horsepower Category to Another—Waiver of Additional Registration Fees and Lack of Refund Provision	11/28/1986	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.330 Registration of Motorcycles or Motortricycles	12/30/2003	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.335 Issuance of Title to a Surviving Spouse or Unmarried Minor Children of a Decedent	3/30/2005	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.340 Imposition and Waiver of Motor Vehicle and Trailer Titling and Registration Penalties	11/28/1986	Yes	No	Yes	Yes	Yes	N/A	Yes		Amendment in Process
12 CSR 10-23.345 Definition of Major Component Parts of a Motor Vehicle	11/28/1986	Yes	No	No	Yes	Yes	N/A	Yes		Amendment in Process
12 CSR 10-23.350 Honorary Consular License Plates	2/25/1990	Yes	No	No	Yes	Yes	Yes	Yes		Amendment in Process
12 CSR 10-23.355 Junking Certificates for Motor Vehicles	3/12/1987	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.370 Issuance of Certificates of Title to Recreational Vehicles Manufactured by Two Separate Manufacturers	12/30/2003	Yes	No	No	Yes	Yes	N/A	Yes		Amendment in Process
12 CSR 10-23.385 Verification of the Vehicle Identification Number and Odometer Reading of Motor Vehicles Previously Titled in Another State	8/27/1987	Yes	No	No	Yes	Yes	Yes	Yes		Amend
12 CSR 10-23.400 Transfer of License Plates	5/11/1990	Yes	No	No	Yes	Yes	N/A	Yes		No change

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12 CSR 10-23.405 Emblem Use Authorization Statement and Format for Collegiate License Plates	2/25/1990	Yes	No	No	Yes	Yes	N/A	Yes		Amendment in Process
12 CSR 10-23.420 Secure Power of Attorney Requirements	6/30/2006	Yes	No	No	Yes	Yes	No	Yes		Plan to Amend
12 CSR 10-23.424 Leasing Company Registration	4/30/2004	Yes	No	Yes	Yes	Yes	Yes	Yes		Amendment in Process
12 CSR 10-23.426 Special Identification Numbers	12/3/1992	No	Yes	No	Yes	Yes	Yes	No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-23.430 Registration of a Motor Vehicle or Trailer When the Out-Of-State Lienholder Refuses to Release the Title	10/10/1993	Yes	No	No	Yes	No	Yes	Yes		Plan to Amend
12 CSR 10-23.432 Registration of a Motor Vehicle or Trailer Subject to a Lease With a Right to Purchase Clause	10/10/1993	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.434 Use of a Reassignment of Ownership by Registered Dealer Form	1/31/1994	No	Yes	Yes	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.442 Outboard Motor	8/30/1999	Yes	No	No	Yes	No	Yes	Yes		Plan to Amend
12 CSR 10-23.446 Notice of Lien	5/30/2012	Yes	No	No	Yes	Yes	Yes	Yes		No change
12 CSR 10-23.450 Guidelines for Use of Handicapped Parking Cones	5/30/2000	Yes	No	No	Yes	Yes	N/A	Yes		No change
12 CSR 10-23.452 Internet Renewal of License Plates	12/31/2001	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.454 Electric Personal Assistive Mobility Device (EPAMD)	2/25/2003	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.456 Marine Application for Title	12/30/2003	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-23.458 Documents Accepted as a Release of Lien	12/30/2003	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018

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12 CSR 10-23.465 Issuance of Biennial Salvage Business Licenses	3/30/2005	Yes	No	No	Yes	Yes	N/A	Yes		Plan to Amend
12 CSR 10-23.470 Notice of Sale	6/30/2006	Yes	No	No	Yes	Yes	N/A	Yes		No change
12 CSR 10-23.475 Fees and Required Documents for Designating Manufactured Homes as Real of Personal Property	7/30/2011	Yes	No	No	Yes	Yes	Yes	Yes		No change
12 CSR 10-23.500 Optional Second Plate for Commercial Motor Vehicles	2/28/2014	Yes	No	No	Yes	Yes	N/A	Yes		No change
Chapter 24 - Driver License Bureau Rules										
12 CSR 10-24.010 Form Filing	4/30/1998	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.020 Trial De Novo Procedures and Parties	2/28/2003	No	Yes	Yes	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.030 Hearings	5/30/2006	Yes	No	No	Yes	Yes	Yes	Yes		No change
12 CSR 10-24.040 Completion Requirement for Driving While Intoxicated (DWI) Rehabilitation Program	4/30/2004	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.050 Deletion of Traffic Convictions and Suspension or Revocation Data From Missouri Driver Records	10/30/2005	No	Yes	No	Yes	No	Yes	No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-24.060 Delegation of Authority to Administer Missouri Drivers License Examinations	8/30/2015	Yes	No	No	Yes	Yes	Yes	Yes		No change
12 CSR 10-24.070 License Issuance Procedures and One License Concept of the Drivers License Compact	12/30/2000	No	Yes	No	Yes	No	N/A	Yes		Recession Effective 6/30/2018
12 CSR 10-24.090 Missouri Driver License of Permit Vision Test Guidelines	2/29/2004	Yes	No	No	Yes	Yes	N/A	Yes		No change

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12 CSR 10-24.100 Driver License Procedures for Persons Under the Age of Twenty-One	11/30/2000	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.110 Procedures for Issuance of a Nondriver License	11/30/2000	Yes	No	No	Yes	Yes	N/A	Yes		Amend
12 CSR 10-24.130 Horizontal Peripheral Vision Screening Temporal Requirements	6/30/1999	Yes	No	No	No	Yes	Yes	Yes		Amend
12 CSR 10-24.140 Procedures for Reissuance of a Missouri Driver License, Nondriver License, or Instruction Permit Not Received After Mailing by the Department	9/30/2003	Yes	No	No	Yes	Yes	Yes	Yes		Amendment in Process
12 CSR 10-24.160 Missouri School Bus Operator's Permit Driving History Guidelines	6/30/1999	Yes	No	Yes	No	Yes	Yes	Yes		Amend
12 CSR 10-24.190 Driver License Retesting Requirements After a License, School Bus Permit or Temporary Instruction Permit Expires/Examination Results to be Invalid After (1) Year	5/30/2003	Yes	No	No	No	Yes	N/A	Yes		Plan to Amend
12 CSR 10-24.200 Driver License Classes	8/30/2015	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.300 Commercial Drivers License Written Examinations	2/28/2006	Yes	No	No	No	Yes	N/A	Yes		No change
12 CSR 10-24.305 Commercial Driver License Requirements/Exemptions	8/30/2015	Yes	No	Yes	No	Yes	Yes	Yes		No change
12 CSR 10-24.315 Tow Truck Operator's and Commercial Drivers Licensing	10/31/1991	Yes	No	No	No	Yes	N/A	Yes		No change
12 CSR 10-24.325 License Denial for Suspension, Revocation, Disqualification or Cancellation	2/28/2006	Yes	No	No	No	Yes	N/A	Yes		No change

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12 CSR 10-24.326 Third Party Tester and Examiner Sanction and Hearing Guidelines	8/30/2015	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.330 Delegation of Authority to Third-Party Testers to Conduct Skills Tests of Applicants for Commercial Drivers Licenses	8/30/2015	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.335 Commercial Drivers Licensing Third Party Examinations Audit Retest Process	8/30/2015	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.340 Receipt of Mail of Compliance Documents	2/14/1991	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.350 Group Testing of Commercial Motor Vehicle Drivers by Missouri State Highway Patrol	4/29/1991	Yes	No	No	Yes	Yes	N/A	Yes		Amend
12 CSR 10-24.360 Third-Party Trainers	4/29/1991	Yes	No	No	No	Yes	N/A	Yes		No change
12 CSR 10-24.380 Hazardous Materials Written Test Requirements for Commercial Drivers License Transfer or Renewal	10/10/1993	Yes	No	Yes	Yes	Yes	N/A	Yes		Plan to Amend
12 CSR 10-24.390 Commercial Driver Instruction Permit	8/30/2015	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.395 Delegation of Authority to the Missouri State Highway Patrol to Conduct Skills Testing of Applicants for Commercial Driver Licenses	8/30/2015	Yes	No	No	No	Yes	N/A	Yes		No change
12 CSR 10-24.402 Department of Revenue Instruction Permits	5/30/2002	Yes	No	Yes	Yes	Yes	Yes	Yes		Plan to Amend
12 CSR 10-24.404 Commercial Drivers License Reciprocity	6/30/1999	No	Yes	No	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.410 Driver Examination Denial	8/6/1992	Yes	No	No	No	Yes	Yes	Yes		Plan to Amend

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12 CSR 10-24.412 Commercial Driver License Waiver for Farm-Related Service Industries	3/30/2006	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.420 Standards Governing Motorcycle Helmet Construction	9/30/1998	Yes	No	No	No	Yes	N/A	Yes		No change
12 CSR 10-24.428 Excessive Speed Defined	10/30/2005	No	Yes	Yes	Yes	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.430 Back of Driver License, Permits, and Nondriver License	12/30/2010	Yes	No	No	Yes	Yes	N/A	Yes		No change
12 CSR 10-24.438 Department of Revenue not Designated as an Election Official	6/30/1995	No	Yes	No	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.440 Motor Voter Registration Application Form	12/30/2004	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-24.444 Ten-Year Disqualification	2/29/2008	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.448 Documents Required for Issuance of a Driver or Nondriver License or Instruction Permit	12/30/2005	Yes	No	No	Yes	No	N/A	Yes		Amend
12 CSR 10-24.452 Highway Sign Recognition Test	9/30/2000	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-24.460 Driver's Privacy Protection Act	12/30/2000	No	Yes	No	No	Yes	N/A	Yes		Recession Effective 6/30/2018
12 CSR 10-24.465 Disqualification of Commercial Motor Vehicle Operators Due to Railroad-Highway Grade Crossing Violations	12/30/2001	No	Yes	Yes	No	No	N/A	No		Recession Effective 6/30/2018
12 CSR 10-24.470 Procedure for Obtaining a "J88" Notation on a Drivers License for Deafness or Hard of Hearing	5/30/2002	No	Yes	No	No	Yes	Yes	Yes		Recommend Rescission
12 CSR 10-24.472 "Permit Driver" Sign	5/30/2003	Yes	No	No	No	Yes	Yes	Yes		No change

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12 CSR 10-24.474 Calculation of the Commercial Driver Disqualification	10/30/2005	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.480 Boater Identification Indicator on Driver or Nondriver License	12/30/2010	Yes	No	No	No	Yes	Yes	Yes		No change
12 CSR 10-24.485 Permanent Disability Indicator on Driver or Nondriver License	12/30/2010	Yes	No	No	No	Yes	Yes	Yes		No change
Chapter 25 - Motor Vehicle Financial Responsibility										
12 CSR 10-25.020 Procedures for Obtaining Securities When a Judgment is Rendered	4/9/1992	Yes	No	No	Yes	No		Yes		No change
12 CSR 10-25.030 Hearings Held Pursuant to Section 303.290.1, RSMo	7/30/2001	Yes	No	No	Yes	No		Yes		No change
12 CSR 10-25.040 Posting Real Estate Bonds as Security for an Accident	1/30/2005	Yes	No	No	No	No		Yes		Plan to Amend
12 CSR 10-25.050 Filing a Report of an Accident With the Director of Revenue	7/30/2005	No	Yes	No	Yes	Yes		No		Recession Effective 6/30/2018
12 CSR 10-25.060 Insurance Identification Cards	5/30/1996	No	Yes	Yes	Yes	Yes		Yes		Recession Effective 6/30/2018
12 CSR 10-25.070 Power of Attorney	4/9/1992	No	Yes	Yes	Yes	No		No		Recession Effective 6/30/2018
12 CSR 10-25.080 Failure to Produce Insurance Identification Card-Other Types of Proof Acceptable	2/28/1999	No	Yes	Yes	No	No		No		Recession Effective 6/30/2018
12 CSR 10-25.100 Distribution of Fees	2/26/1993	Yes	No	No	Yes	No		Yes		No change
12 CSR 10-25.110 Application for Certificate of Self-Insurance	4/9/1992	Yes	No	No	Yes	No		Yes		No change
12 CSR 10-25.120 Application for Certificate of Self-Insurance from Religious Denominations	4/9/1992	Yes	No	No	Yes	No		Yes		No change

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12 CSR 10-25.130 Proof of Financial Responsibility for Reinstatement of Failure to Show Proof of Financial Responsibility Suspensions	2/28/2001	Yes	No	No	Yes	No		Yes		No change
12 CSR 10-25.140 Financial Responsibility-Inoperable/Stored Vehicles	2/28/2001	Yes	No	No	Yes	No		Yes		No change
12 CSR 10-25.150 Financial Responsibility Sampling	2/28/2001	Yes	No	No	No	No		Yes		Plan to Amend
Chapter 26 - Dealer Licensure										
12 CSR 10-26.010 Bona Fide Establishment Place of Business	11/30/2008	Yes	No	No	Yes	Yes		Yes		Plan to Amend
12 CSR 10-26.020 License Requirements for Auctions, Dealers and Manufacturers	2/28/2011	Yes	No	No	Yes	Yes		Yes		Amendment in Process
12 CSR 10-26.030 License Renewal	5/30/2000	Yes	No	No	Yes	Yes		Yes		Plan to Amend
12 CSR 10-26.040 Fees	11/30/1988	Yes	No	No	Yes	Yes		Yes		Plan to Amend
12 CSR 10-26.050 Business Records Required to be Maintained by Licensees	5/30/2000	Yes	No	No	Yes	Yes		Yes		Amendment in Process
12 CSR 10-26.060 Dealer License Plates/Certificates of Number	6/30/2008	Yes	No	No	Yes	Yes		Yes		Plan to Amend
12 CSR 10-26.070 Procedural Requirements For Wholesale Motor Vehicle Auctions	5/30/2000	Yes	No	No	Yes	Yes		Yes		Amendment in Process
12 CSR 10-26.080 Procedural Requirements For Public Motor Vehicle Auctions	5/30/2000	Yes	No	No	Yes	Yes		Yes		Amendment in Process
12 CSR 10-26.090 Regulation of Off-Premises Shows and Tent Sales	2/28/2003	Yes	No	No	Yes	Yes		Yes		Plan to Amend
12 CSR 10-26.110 Antique Motor Vehicle	5/30/2000	Yes	No	No	Yes	Yes		Yes		Plan to Amend

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12 CSR 10-26.120 Procedures for Filing Complaints with the Director of Revenue	2/29/2004	Yes	No	No	Yes	Yes		Yes		Plan to Amend
12 CSR 10-26.180 Temporary Permits Sold by a Registered Missouri Motor Vehicle Dealer	11/30/2003	Yes	No	No	Yes	Yes		Yes		Amendment in Process
12 CSR 10-26.190 Dealers' Monthly Reports	12/30/2003	Yes	No	No	Yes	Yes		Yes		Amendment in Process
12 CSR 10-26.200 Out-of-State Dealer Request to Participate in Missouri Recreational Vehicle Show or Exhibit	2/29/2008	No	Yes	No	Yes	Yes		No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-26.210 Dealer Seminar Certification Requirements	7/30/2012	Yes	No	No	Yes	Yes		Yes		Plan to Amend
12 CSR 10-26.220 Dealer Disciplinary Hearings	12/30/2008	Yes	No	No	Yes	Yes		Yes		Plan to Amend
Chapter 39 - Collections for State Hospitals and Institutions										
12 CSR 10-39.010 Statements of Account	1/10/1976	Yes	No	No	No	No	N/A	Yes		Plan to Amend
Chapter 41 - General Tax Provisions										
12 CSR 10-41.010 Annual Adjusted Rate of Interest	4/30/2016	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-41.020 Disclosure of Information, Returns, Reports or Facts Shown By Them to State and Federal Prosecuting Officials	1/26/1986	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-41.030 Power of Attorney	7/30/2013	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-41.040 Retribution of Bad Checks	11/30/1996	Yes	No	No	No	No	N/A	Yes		No change
Chapter 42 - General Department Policies										
12 CSR 10-42.030 Gifts to the State	12/30/1999	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-42.040 Documents Requiring	7/11/1986	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-42.050 Disclosure of Public Records and Confidentiality of Closed Records	5/11/1990	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-42.060 Investment and Cash Management Procedures	5/11/1987	No	Yes	No	No	No	N/A	No		Recession 30 Day Comment Period Ends 7/15/2018
12 CSR 10-42.080 Standard Industry Code Report	7/11/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-42.090 Business Location Report	12/12/1987	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-42.100 Monthly Sales Tax Distribution Report	7/11/1987	Yes	No	No	No	No	N/A	Yes		No change
Chapter 43 - Investment of Nonstate Funds										
12 CSR 10-43.010 Department of Revenue Investment Group	4/30/2007	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-43.020 Investment Instruments for Nonstate Funds	4/30/2007	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-43.030 Collateral Requirements for Nonstate Funds	5/30/2012	Yes	No	No	No	No	N/A	Yes		No change
Chapter 44 - Miscellaneous Fees and Taxes										
12 CSR 10-44.010 Tire Fee Application	2/28/1999	Yes	No	No	No	Yes		Yes		Plan to Amend
12 CSR 10-44.020 Tire Fee Reporting and Payment Requirements	5/30/1998	Yes	No	No	No	Yes		Yes		Plan to Amend
12 CSR 10-44.100 Excess Traffic Violation Revenue	2/29/2016	Yes	No	No	No	Yes		Yes		Plan to Amend
Chapter 101 - Sales/Use Tax - Nature of Tax										
12 CSR 10-101.500 Burden of Proof	6/30/2000	Yes	No	No	No	Yes	N/A	Yes		Amendment in Process
12 CSR 10-101.600 Successor Liability	2/28/2006	Yes	No	No	No	Yes	N/A	Yes		Plan to Amend

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12 CSR 10-101.700 Bankruptcy and Other Court Appointments	5/30/2006	Yes	No	No	No	Yes	N/A	Yes		No change
Chapter 102 - Sales/Use Tax - Taxpayer Rights										
12 CSR 10-102.016 Refunds and Credits	10/30/2002	Yes	No	No	No	No	N/A	Yes		Amend
12 CSR 10-102.100 Bad Debt Credit or Refund	12/31/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
Chapter 103 - Sales/Use Tax - Imposition of Tax										
12 CSR 10-103.200 Isolated or Occasional Sale	7/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.210 Auctioneers and Other Agents Selling Tangible Personal Property	5/30/2005	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.220 Resale	2/28/2006	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.250 Purchaser's Responsibility for Paying Use Tax	5/30/2001	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.350 Sales Tax on Motor Vehicles	5/30/2006	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.360 Titling and Sales Tax Treatment of Boats and Outboard Motors	5/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.370 Manufactured Homes	7/30/2001	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.381 Items Used or Consumed by Photographers, Photofinishers and Photoengravers, as Defined in Section 144.054, RSMo.	2/29/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.390 Veterinary Transactions	10/30/2010	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-103.395 Physicians, Dentists and Optometrists	10/30/2002	Yes	No	No	No	No	N/A	Yes		Amendment in Process
12 CSR 10-103.400 Sales Tax on Vending Machine Sales	2/29/2008	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-103.500 Sales of Food and Beverages to and by Public Carriers	5/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.555 Determining Taxable Gross Receipts	2/29/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.560 Accrual vs. Cash Basis of Accounting	1/30/2001	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.600 Sales of Tangible Personal Property and Services	1/30/2001	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.610 Sales of Advertising	7/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-103.620 Florists	5/30/2006	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-103.700 Packaging and Shipping Materials	5/30/2001	Yes	No	No	No	No	N/A	Yes		Amendment in Process
12 CSR 10-103.800 Tax Computation	2/28/2001	Yes	No	No	No	No	N/A	Yes		No change
Chapter 104 - Sales/Use Tax - Registration										
12 CSR 10-104.020 Sales and Use Tax Bonds	12/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-104.030 Filing Requirements	7/30/2013	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-104.040 Direct-Pay Agreements	7/30/2005	Yes	No	No	No	No	N/A	Yes		Plan to Amend
Chapter 107 - Sales/Use Tax - Exemption Certificates										
12 CSR 10-107.100 Use of and Reliance on Exemption Certificates	11/30/2005	Yes	No	No	No	No	N/A	Yes		Plan to Amend
Chapter 108 - Sales/Use Tax - Taxable Services										
12 CSR 10-108.300 Sales of Electricity, Water and Gas	11/30/2006	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-108.600 Transportation Fares	12/30/2000	Yes	No	No	No	No	N/A	Yes		No change

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12 CSR 10-108.700 Lease or Rental of Tangible Personal Property	10/30/2002	Yes	No	No	No	No	N/A	Yes		Plan to Amend
Chapter 109 - Sales/Use Tax - Sale of Property vs. Sale of Service										
12 CSR 10-109.050 Taxation of Computer Software Programs	7/30/2014	Yes	No	No	No	No	N/A	Yes		No change
Chapter 110 - Sales/Use Tax - Exemptions										
12 CSR 10-110.013 Drugs and Medical Equipment	4/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.200 Ingredient or Component Part Exemption, as Defined in Section 144.030, RSMo	2/29/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.201 Materials and Other Goods Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo	5/30/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.210 Television and Radio Broadcasters	2/29/2008	Yes	No	No	No	No	N/A	Yes		No change
12 CSR 10-110.220 Hotels and Motels	12/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.300 Common Carriers	2/29/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.400 Newspapers and other Publications	7/30/2005	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.600 Electrical Energy, as Defined in Section 144.030, RSMo	2/29/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.601 Electrical, Other Energy and Water as Defined in Section 144.054, RSMo	5/30/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend

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12 CSR 10-110.621 Application of Sales Tax Exemption as Defined in Section 144.054, RSMo	4/30/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.900 Farm Machinery and Equipment Exemptions	5/30/2010	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.910 Livestock	7/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.920 Sales of Grains, Seed, Pesticides, Herbicides and Fertilizers	7/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.950 Letters of Exemption Issued by the Department of Revenue	4/30/2003	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.955 Sales and Purchases—Exempt Organizations	2/28/2002	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-110.990 Tax—Sales of Food	1/30/2001	Yes	No	No	No	No	N/A	Yes		Plan to Amend
Chapter 111 - Sales/Use Tax - Machinery and Equipment Exemptions										
12 CSR 10-111.010 Manufacturing Machinery and Equipment Exemptions, as Defined in Section 144.030, RSMo	3/30/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-111.011 Machinery, Equipment, Materials, and Chemicals Used or Consumed in Manufacturing, as Defined in Section 144.054, RSMo	3/30/2008	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-111.060 Material Recovery Processing Plant Exemption	6/30/2000	Yes	No	No	No	No	N/A	Yes		Plan to Amend

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12 CSR 10-400.200 Special Needs Adoption Tax Credit	5/30/2007	Yes	No	No	No	No	N/A	Yes		Plan to Amend
12 CSR 10-400.210 Children in Crisis Tax Credit	5/30/2007	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-400.250 Computation of an Individual's Missouri Adjusted Gross Income on a Combined Income Tax Return	2/29/2008	Yes	No	No	No	No	N/A	Yes		No change
Chapter 405 - Homestead Preservation Credit										
12 CSR 10-405.100 Homestead Preservation Credit - Procedures (2005)	4/30/2006	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-405.105 Homestead Preservation Credit - Procedures	5/30/2007	No	Yes	No	No	No	N/A	No		Approved for rescission on this date January 23, 2018.
12 CSR 10-405.200 Homestead Preservation Credit - Qualifications and Amount of Credit (2005)	4/30/2006	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018
12 CSR 10-405.205 Homestead Preservation Credit - Qualifications and Amount of Credit	5/30/2007	No	Yes	No	No	No	N/A	No		Recession to be Published in CSR 7/2/2018 and effective 7/30/2018